

Exhibit 3

Spiral Binding Company, Inc.
 One Maltese Drive
 PO Box 286
 Totowa, NJ 07511
 Phone: 973-256-0666 Fax: 800-736-1599
 www.spiralbinding.com



Invoice Date: 09/19/08
Invoice Terms: NET 30

Page: 1

Bill To: 1011095
 IMAGE PROCESSING SYSTEMS
 P.O. BOX 2339 C/O LEHMAN
 BROTHERS ACCTS PAYABLE DEPT.
 SECAUCUS, NJ 07094

Ship To: IMAGE PROCESSING SYSTEMS
 P.O. BOX 2339 C/O LEHMAN
 BROTHERS ACCTS PAYABLE DEPT.
 SECAUCUS, NJ 07094

Freight Terms: Freight Collect

Tax Exempt No.

Our Order No. SO02752	Date Shipped	Ship Via	Order Date 09/19/08	SalesPerson 990	Branch NYW01	Customer Order No DOROTHY GROSS	
Product Code	Product Description	Unit	Qty. Ordered	Qty. Shipped	Qty. B.O.	Unit Price	Total Price

Additional Customer Info: REFERENCE # 08.13555 (JMP)

1 300,520.87 300,520.87

THIS INVOICE REPRESENTS PROPRIETARY
 STOCK INVENTORY TO BE SHIPPED AT THE
 CUSTOMER'S REQUEST. PLEASE SEE THE
 ATTACHMENT FOR LINE ITEM DETAIL AND
 AMOUNTS.

Subtotal: 300,520.87
 Total Sales Tax: 21,036.46
 S/H/Freight 0.00
 Total: 321,557.33

INVOICE REMITTANCE STUB

We Accept: American Express, Mastercard, VISA, Discover.

Remit To:
 Spiral Binding Company, Inc.
 PO Box 286
 Totowa, NJ 07511

Customer No. 1011095
Invoice Number: SI611215
Invoice Date: 09/19/08
Invoice Terms: NET 30

TOTAL AMOUNT DUE: 321,557.33

Thank You for Your Prompt Payment

SPIRAL BINDING CO., INC.
LEHMAN INVENTORY AT SBC
AS OF SEPTEMBER 19, 2008

TOTAL **\$300,520.87**

<u>ITEM #</u>	<u>Description</u>	<u>Description 2</u>	<u>U/M</u>	<u>QOH</u>	<u>PRICE</u>	<u>AMOUNT</u>
69L2390784	Lehman Blank Tabs - 1/5th	Position 1	CT of 1,000	15	\$75.14	\$1,127.10
69L2390785	Lehman Blank Tabs - 1/5th	Position 2	CT of 1,000	16	\$75.14	\$1,202.24
69L2390786	Lehman Blank Tabs - 1/5th	Position 3	CT of 1,000	21	\$75.14	\$1,577.94
69L2390787	Lehman Blank Tabs - 1/5th	Position 4	CT of 1,000	16	\$75.14	\$1,202.24
69L2390788	Lehman Blank Tabs - 1/5th	Position 5	CT of 1,000	15	\$75.14	\$1,127.10
69L2390800	Lehman Landscape Tabs - 1/5th	Roman # "I"	CT of 1,000	16	\$75.14	\$1,202.24
69L2390801	Lehman Landscape Tabs - 1/5th	Roman # "II"	CT of 1,000	14	\$75.14	\$1,051.96
69L2390802	Lehman Landscape Tabs - 1/5th	Roman # "III"	CT of 1,000	16	\$75.14	\$1,202.24
69L2390803	Lehman Landscape Tabs - 1/5th	Roman # "IV"	CT of 1,000	15	\$75.14	\$1,127.10
69L2390804	Lehman Landscape Tabs - 1/5th	Roman # "V"	CT of 1,000	8	\$75.14	\$601.12
69L2390805	Lehman Landscape Tabs - 1/5th	Roman # "VI"	CT of 1,000	6	\$75.14	\$450.84
69L2390806	Lehman Landscape Tabs - 1/5th	Roman # "VII"	CT of 1,000	9	\$75.14	\$676.26
69L2390807	Lehman Landscape Tabs - 1/5th	Roman # "VIII"	CT of 1,000	9	\$75.14	\$676.26
69L2390808	Lehman Landscape Tabs - 1/5th	Roman # "XI"	CT of 1,000	4	\$75.14	\$300.56
69L2390809	Lehman Landscape Tabs - 1/5th	Roman # "X"	CT of 1,000	8	\$75.14	\$601.12
69L2390816	Lehman Landscape Tabs - 1/5th	A	CT of 1,000	18	\$75.14	\$1,352.52
69L2390817	Lehman Landscape Tabs - 1/5th	B	CT of 1,000	21	\$75.14	\$1,577.94
69L2390818	Lehman Landscape Tabs - 1/5th	C	CT of 1,000	8	\$75.14	\$601.12
69L2390819	Lehman Landscape Tabs - 1/5th	D	CT of 1,000	9	\$75.14	\$676.26
69L2390820	Lehman Landscape Tabs - 1/5th	E	CT of 1,000	9	\$75.14	\$676.26
69L2390821	Lehman Landscape Tabs - 1/5th	F	CT of 1,000	3	\$75.14	\$225.42
69L2390822	Lehman Landscape Tabs - 1/5th	G	CT of 1,000	3	\$75.14	\$225.42
69L2390823	Lehman Landscape Tabs - 1/5th	H	CT of 1,000	3	\$75.14	\$225.42
69L2390824	Lehman Landscape Tabs - 1/5th	I	CT of 1,000	1	\$75.14	\$75.14
69L2390825	Lehman Landscape Tabs - 1/5th	J	CT of 1,000	1	\$75.14	\$75.14
69L2390853	Lehman Portrait Tabs 1/5th Cut	Roman # "I"	CT of 1,000	18	\$75.14	\$1,352.52
69L2390854	Lehman Portrait Tabs 1/5th Cut	Roman # "II"	CT of 1,000	15	\$75.14	\$1,127.10
69L2390855	Lehman Portrait Tabs 1/5th Cut	Roman # "III"	CT of 1,000	17	\$75.14	\$1,277.38

69L2390856	Lehman Portrait Tabs 1/5th Cut	Roman # "IV"	CT of 1,000	18	\$75.14	\$1,352.52
69L2390857	Lehman Portrait Tabs 1/5th Cut	Roman # "V"	CT of 1,000	16	\$75.14	\$1,202.24
69L2390858	Lehman Portrait Tabs 1/5th Cut	Roman # "VI"	CT of 1,000	7	\$75.14	\$525.98
69L2390859	Lehman Portrait Tabs 1/5th Cut	Roman # "VII"	CT of 1,000	9	\$75.14	\$676.26
69L2390860	Lehman Portrait Tabs 1/5th Cut	Roman # "VIII"	CT of 1,000	9	\$75.14	\$676.26
69L2390862	Lehman Portrait Tabs 1/5th Cut	Roman # "X"	CT of 1,000	3	\$75.14	\$225.42
69L2390869	Lehman Portrait Tabs 1/5th Cut	A	CT of 1,000	19	\$75.14	\$1,427.66
69L2390870	Lehman Portrait Tabs 1/5th Cut	B	CT of 1,000	19	\$75.14	\$1,427.66
69L2390871	Lehman Portrait Tabs 1/5th Cut	C	CT of 1,000	9	\$75.14	\$676.26
69L2390872	Lehman Portrait Tabs 1/5th Cut	D	CT of 1,000	8	\$75.14	\$601.12
69L2390873	Lehman Portrait Tabs 1/5th Cut	E	CT of 1,000	14	\$75.14	\$1,051.96
69L2390874	Lehman Portrait Tabs 1/5th Cut	F	CT of 1,000	3	\$75.14	\$225.42
69L2390875	Lehman Portrait Tabs 1/5th Cut	G	CT of 1,000	3	\$75.14	\$225.42
69L2390876	Lehman Portrait Tabs 1/5th Cut	H	CT of 1,000	3	\$75.14	\$225.42
69L2390877	Lehman Portrait Tabs 1/5th Cut	I	CT of 1,000	1	\$75.14	\$75.14
69L2390878	Lehman Portrait Tabs 1/5th Cut	J	CT of 1,000	1	\$75.14	\$75.14
69L2391270	Lehman 2" Capacity 3 Ring	Binders - Landscape	BX of 16	76	\$75.43	\$5,732.68
69L2391271	Lehman 2" Capacity 3 Ring	Binders - Portrait	BX of 16	60	\$75.43	\$4,525.80
69L2391272	Lehman 1" Capacity 3 Ring	Binders - Landscape	BX of 19	59	\$78.80	\$4,649.20
69L2391273	Lehman 1" Capacity 3 Ring	Binders - Portrait	BX of 19	238	\$78.80	\$18,754.40
69L2391274	Lehman Green Combs w/ Imprint	3/8"	BX of 100	942	\$10.42	\$9,815.64
69L2391275	Lehman Green Combs w/ Imprint	1/2"	BX of 100	884	\$12.60	\$11,138.40
69L2391276	Lehman Green Comb w/imprint	3/4"	BX of 100	287	\$21.51	\$6,173.37
69L2391277	Lehman Green Combs w/ Imprint	5/8"	BX of 100	346	\$16.61	\$5,747.06
69L2391278	Lehman Green Combs w/ Imprint	1"	BX of 100	134	\$29.36	\$3,934.24
69L2391279	Lehman Green Combs w/ Imprint	2"	BX of 50	49	\$42.55	\$2,084.95
69L2391280	Lehman Covers - Green w/ Logo	9" x 11" Hemlock Landscape	BX of 500	251	\$128.07	\$32,145.57
69L2391282	Lehman Back Covers	9" x 11" Hemlock Green	BX of 500	347	\$100.77	\$34,967.19
69L2391283	Lehman 12" x 9" Pocket Folder	w/ 4" Pocket	BX of 250	94	\$141.54	\$13,304.76
69L2391284	Lehman 12" x 9" Exps Folder	w/ 1/4" Pocket	BX of 50	153	\$42.26	\$6,465.78
69L2391371	Lehman Covers - Green w/ Logo	8-1/2 x 11" Hemlock Landscape	BX of 500	189	\$128.07	\$24,205.23
69L2391373	Lehman Back Covers	8-1/2" x 11" Hemlock Green	BX of 500	344	\$100.77	\$34,664.88
69L2391701	Lehman Blank Sheet Tabs		BX of 1,000	30	\$75.14	\$2,254.20
69L2392315	Lehman 12" x 9" Exps Folder	w/ 1/2" Pocket & Diecut Window	BX of 50	84	\$42.26	\$3,549.84
69L2392346	Lehman 12" x 9" Pocket Folder	w/ 4" Pocket & Die Cut Window	BX of 250	54	\$141.54	\$7,643.16
69L2392413	Neuberger Landscape Tabs	Roman # "I" - Silver	CT of 1,000	19	\$244.86	\$4,652.34
69L2392414	Neuberger Landscape Tabs	Roman # "II" - Silver	CT of 1,000	13	\$244.86	\$3,183.18

69L2392415	Neuberger Landscape Tabs	Roman # "III" - Silver	CT of 1,000	10	\$244.86	\$2,448.60
69L2392416	Neuberger Landscape Tabs	Roman # "IV" - Silver	CT of 1,000	8	\$244.86	\$1,958.88
69L2392417	Neuberger Landscape Tabs	Roman # "V" - Silver	CT of 1,000	9	\$244.86	\$2,203.74
69L2392418	Neuberger Landscape Tabs	Roman # "VI" - Silver	CT of 1,000	7	\$244.86	\$1,714.02
69L2392419	Neuberger Landscape Tabs	Roman # "VII" - Silver	CT of 1,000	9	\$244.86	\$2,203.74
69L2392420	Neuberger Landscape Tabs	Roman # "VIII" - Silver	CT of 1,000	9	\$244.86	\$2,203.74
69L2392421	Neuberger Landscape Tabs	Roman # "IX" - Silver	CT of 1,000	9	\$244.86	\$2,203.74
69L2392422	Neuberger Landscape Tabs	Roman # "X" - Silver	CT of 1,000	9	\$244.86	\$2,203.74
69L2392423	Neuberger Landscape Tabs	Blank Tabs - Silver	CT of 1,000	8	\$244.86	\$1,958.88
69LFELTWEAVE	Domtar 80# Feltweave Cover	Hemlock Green 26" x 40" Master Sheet	CT of 500	22	\$248.00	\$5,456.00
69LNB2392476	Neuberger Berman Back Cover	Cadillac 15pt Silver C/1/S	PK of 25	224	\$9.42	\$2,110.08